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ABSTRACT

This report summarizes the finances of major New York school districts during the school year 1990-91, as well as public school expenditures and state aid since 1972-73. A summary of school district expenditures compares various percentiles of operating expenditures per student and describes the magnitude of the disparity in approved operating expenditures per student between districts in the 10th and 90th percentiles for each year. Decile tables ranked by wealth and expenditures per pupil are provided. Five-year trend data are also presented on full value, expenditures, state aid, tax rates, and local revenue. These items are displayed on a per-pupil basis for the state, New York City, and the remaining school districts. A historical perspective of New York school finances is presented in the appendices. Fifteen tables and a glossary are included. (LMI)

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ANALYSIS OF SCHOOL FINANCES IN NEW YORK STATE SCHOOL DISTRICTS 1990-91

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Fiscal Analysis and Services Unit
Albany, New York 12234

September 1992

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PREFACE

The "Analysis of School Finances in New York State School Districts" is an annual publication providing a meaningful perspective to staff in the Division of the Budget, the Legislature and the Education Department concerning school expenditures, State aid and local support. This edition of the Analysis summarizes the finances of major school districts in school year 1990-91 as well as public school expenditures and State aid since 1972-73.

In summarizing school district expenditures, the Analysis compares various percentiles of operating expenditures per pupil and describes the magnitude of the disparity in approved operating expenditures per pupil between districts in the 10th and 90th percentiles for each year. Also provided are decile tables ranked by wealth and expenditures per pupil. These decile tables provide comparisons of school districts' expenditures per pupil, tax rates, and wealth per pupil.

Another feature of the Analysis is its presentation of five-year trend data on full value, expenditures, State aid, tax rates, and local revenue. These items are displayed on a per-pupil basis for the entire State, New York City and the Rest of State (school districts outside New York City).

In terms of data collection, total State aid used in the tables from 1980-81 through 1990-91 is the State aid reported on the Annual Financial Report form (ST-3) submitted by school districts. It should be noted that this may include prior year State aid adjustment payments. Data for 1991-92 is based on State aid payments to school districts and does not include some grants, prior year adjustments, and miscellaneous revenues from State sources. Total expenditures for 1991-92 are based on estimates provided by school districts. Other items contained in the Analysis are as of August 1992. Data for school years prior to 1982-83 have not been adjusted.

As in past years, an historical perspective of school finances in New York State is presented. Table 1 continues to display State aid and total expenditures since 1972-73 and Appendix B contains data for school years 1940-41 through 1971-72.

To assist the reader less familiar with the technical terms used in the Analysis, a glossary of terms is provided at the end of the report.

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I

THE FINANCING OF PUBLIC EDUCATION IN NEW YORK STATE

Introduction

The New York State commitment to elementary and secondary education has increased State assistance by $4.1 billion or 84 percent, from $4.88 billion in 1983-84 to $8.99 billion in 1990-91. While this was occurring at the State level, school districts increased local tax revenues $4.2 billion which resulted in a total expenditures increase of $8.6 billion during the period. The State's percent participation, presently at 42.8 percent for 1990-91, in the expenditures of school districts over the past 22 years has varied from a 1968-69 peak of 48.1 percent to a low of 37.6 percent in 1977-78. Figures such as these compare favorably with the 1944-45 low of 31.5 percent.

New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. Between 1983-84 and 1988-89, the State's economic climate was improving. This resulted in generous increases in State aid; the State aid portion of Total General and Special Aid Fund Expenditures was an estimated 44.2 percent for 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.5 percent for 1989-90. Even with a $257 million give-back (1990-91 State aid to school districts was initially reduced $67 million due to restructuring of TRS and Employees' Retirement System payments and further reduced $190 million due to the December 1990 Deficit Reduction Assessment), the 1990-91 percentage rises to 42.8 percent. As a result of the State's $6 billion budget deficit, the 1991-92 proportionate share of public school expenditures funded from State sources is estimated at 39.2 percent, a drop below 40 percent for the first time since 1983-84.

A review of Table 1 reveals that State aid has paralleled the State's economic climate. In the latter 1970's, the State provided relatively modest aid increases to schools caused in part by the economic adjustment to higher energy costs and inflation. With the decline in energy costs and the surge of economic activity within the State and nation, the State has moved to incorporate new initiatives and continue support for excellence in education. In fact, the State aid portion of total expenditures has increased from a low of 37.6 percent in the 1977-78 school year to 44.2 percent in 1988-89, the highest State share since 1970-71. This percentage remained relatively constant for 1990-91; however, the recent decline in economic activity in New York is reflected in the 39.2 percent figure for 1991-92 and an estimated 38.3 percent for 1992-93.

The proportionately equivalent growth in both total expenditures and State aid over the past two decades is reflected in Table 1. Since 1972-73, State aid payments have increased from $2.44 billion to $8.99 billion in 1990-91, a 268 percent increase. During the same period, total expenditures rose from just under $6 billion to $21 billion, a 252 percent increase.

Table 1

REVENUES FROM STATE SOURCES COMPARED TO TOTAL GENERAL AND SPECIAL AID FUND EXPENDITURES NEW YORK STATE PUBLIC SCHOOL DISTRICTS

1972-73 TO 1991-92*

School Year	Revenues From State Sources**	Total General And Special Aid Fund Expenditures***	State Aid As Percent of Total Exp.
1991-92 ****	$8,515,040,000	$21,713,300,000	39.2 %
1990-91 *****	8,992,226,788	20,995,902,899	42.8
1989-90 ******	8,036,519,575	19,370,344,372	41.5
1988-89	8,095,692,650	18,317,487,868	44.2
1987-88	7,391,573,034	16,885,749,512	43.8
1986-87	6,663,866,747	15,461,097,106	43.1
1985-86	6,001,342,481	14,456,668,228	41.5
1984-85	5,483,139,256	13,224,994,555	41.5
1983-84	4,876,658,568	12,414,761,000	39.3
1982-83	4,644,807,892	11,549,609,412	40.2
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,496,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,036,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9

* For comparisons prior to the 1972-73 school year, the reader is referred to Appendix B of this report.

** All revenues from State sources reported on the Annual Financial Report by school districts. Depending on local accounting methods, this may include prior year adjustments.

*** Total Expenditures include expenditures made from the Federal Aid Fund from 1965-66 to 1973-74 and from the Special Aid Fund since 1974-75. Includes expenditures from the Debt Service Fund, which was established in 1978-79.

**** Based on State aid payments to school districts in 1991-92; does not include some grants, prior year adjustments, and miscellaneous revenues from State Sources. Total expenditures are based on estimates provided by school districts.

***** Annual Financial Report data was used; however, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings, which resulted from the restructuring noted below, was charged against revenues rather than expenditures.

****** Legislation for 1989-90 reduced State aid by approximately $684 million due to a restructuring of Teachers' Retirement System (TRS) payments for 1988-89 salaries. However, differences among districts in both accounting method used and payment schedule for the 1988-89 TRS salaries resulted in a total expenditure amount which includes about $306 million in TRS expenditures.

Although final data for 1991-92 will not be available until next Spring, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase $0.7 billion for 1991-92 to $21.7 billion, a 3.4 percent increase over 1990-91. However, State aid in the same period will decrease by about $477 million (-5.3 percent) to $8.5 billion.

Table 2 shows the increases in total expenditures per enrolled pupil and State aid per enrolled pupil computed for school years 1972-73 to 1991-92. Changes in per pupil expenditures and aid can be caused by either changes in total expenditures and aid, or changes in the number of pupils served. As Table 2 illustrates, Total General and Special Aid Fund Expenditures per pupil increased from $1,708 in 1972-73 to $8,173 in 1990-91, a 379 percent increase over the period; whereas State aid per pupil increased from $698 in 1972-73 to $3,501 in 1990-91, a 402 percent increase over the same time span. The percent increase differences on total versus per pupil dollars are the result of a 26 percent enrollment decline statewide over the same time frame.

The district estimated 1991-92 Total General and Special Aid Fund Expenditures per enrolled pupil are $8,305, an increase of $132 (1.6 percent) over the 1990-91 school year. During this same period, State aid decreased by $244 per enrolled pupil to $3,257, a 7 percent change from the 1990-91 school year.

Table 3 contains a breakdown of total revenues and includes General and Special Aid Fund Revenues by funding source. State aid, Federal aid and local tax and other revenues are listed over the past 20 years. Revenues come primarily from State aid (42.8 percent of total in 1990-91) and local taxes and other sources (53.8 percent in 1990-91); Federal aid was $714 million in 1990-91, which amounts to only 3.4 percent of total revenues. Table 3 also shows that Total General and Special Aid Fund Revenues increased from $5.96 billion in 1972-73 to $21.01 billion in 1990-91, an increase of 252 percent, while State aid increased from $2.44 billion to $8.99 billion, or 268 percent over the same period. At the same time, local and other revenues increased from $3.23 billion to $11.31 billion, a 250 percent increase; Federal aid increased from $293 million to $714 million, a 144 percent increase over this period. Current estimates indicate that Federal aid will be approximately $720 million in 1991-92, but will only comprise 3.3 percent of total revenues. The proportion of revenues from State sources will have decreased to 39.3 percent for the 1991-92 school year and amount to over $8.5 billion. Local tax and other revenues are expected to have grown by over 1.1 billion dollars, but their proportionate share of total revenues will have increased by only 3.5 percentage points.

Table 2

STATE AID PER ENROLLED PUPIL AND TOTAL GENERAL AND SPECIAL AID FUND EXPENDITURES PER ENROLLED PUPIL*
NEW YORK STATE PUBLIC SCHOOL DISTRICTS
1972-73 TO 1991-92

School Year	State Aid Per Enrolled Pupil	Percent Increase in State Aid Per Enrolled Pupil Over Prior Year	Total General** and Special Aid Fund Expenditures Per Enrolled Pupil	Percent Increase in Total Exp. Per Enrolled Pupil Over Prior Year
1991-92 ***	$3,257	-7.0 %	$8,305	1.6 %
1990-91	3,501	10.5	8,173	7.0
1989-90	3,169	-0.9	7,638	5.5
1988-89	3,199	11.4	7,239	10.3
1987-88	2,872	11.6	6,562	9.9
1986-87	2,574	11.8	5,972	7.6
1985-86	2,303	10.5	5,549	10.2
1984-85	2,084	13.7	5,034	7.9
1983-84	1,833	6.8	4,665	9.3
1982-83	1,716	11.1	4,269	8.5
1981-82	1,544	11.5	3,933	12.7
1980-81	1,385	14.0	3,490	11.8
1979-80	1,215	11.3	3,122	10.8
1978-79	1,092	11.5	2,817	8.3
1977-78	979	5.3	2,601	9.6
1976-77	930	3.2	2,374	6.5
1975-76	901	5.6	2,230	3.3
1974-75	853	15.4	2,158	11.6
1973-74	739	5.9	1,933	13.2
1972-73	698	--	1,708	--

* See Glossary for definition.
** Includes Debt Service Fund, which was established in 1978-79.
*** Estimated.

Table 3

TOTAL REVENUES, ELEMENTARY AND SECONDARY EDUCATION
NEW YORK STATE PUBLIC SCHOOL DISTRICTS
1972-73 TO 1991-92
(In Thousands)

School Year**	Total General* & Special Aid Fund Revenues	STATE AID Amount	STATE AID Percent of Total Revenues	FEDERAL AID Amount	FEDERAL AID Percent of Total Revenues	LOCAL TAX & OTHER REVENUES Amount	LOCAL TAX & OTHER REVENUES Percent of Total Revenues
1991-92 ***	$21,645,620	$8,515,040	39.3 %	$720,000	3.3 %	$12,410,580	57.3 %
1990-91	21,013,686	8,992,227	42.8	714,263	3.4	11,307,196	53.8
1989-90	19,432,139	8,036,520	41.4	706,151	3.6	10,689,468	55.0
1988-89	18,472,852	8,095,694	43.8	570,585	3.1	9,806,573	53.1
1987-88	17,050,694	7,391,573	43.4	497,882	2.9	9,161,239	53.7
1986-87	15,642,499	6,663,867	42.6	498,217	3.2	8,480,415	54.2
1985-86	14,577,497	6,001,342	41.2	584,832	4.0	7,991,323	54.8
1984-85	13,258,532	5,483,139	41.4	443,279	3.3	7,332,114	55.3
1983-84	12,440,590	4,876,659	39.2	448,000	3.6	7,115,931	57.2
1982-83	11,559,279	4,644,808	40.2	446,000	3.9	6,468,471	56.0
1981-82	10,961,072	4,272,493	39.0	426,551	3.9	6,262,028	57.1
1980-81	10,047,772	3,957,794	39.4	473,175	4.7	5,616,803	55.9
1979-80	9,357,301	3,595,147	38.4	503,492	5.4	5,258,662	56.2
1978-79	8,722,373	3,367,330	38.6	420,212	4.8	4,934,831	56.6
1977-78	8,357,221	3,142,598	37.6	387,813	4.6	4,826,810	57.8
1976-77	7,872,765	3,094,497	39.3	339,055	4.3	4,439,213	56.4
1975-76	7,632,530	3,069,968	40.2	335,571	4.4	4,226,991	55.4
1974-75	7,416,702	2,922,894	39.4	375,773	5.1	4,118,035	55.5
1973-74	6,616,209	2,551,037	38.6	275,728	4.2	3,789,444	57.3
1972-73	5,957,714	2,439,707	41.0	292,717	4.9	3,225,290	54.1

* Includes the Debt Service Fund, which was established in 1978-79.

** For school years 1961-62 through 1971-72, the reader is referred to the "Analysis of School Finances," 1979-80; however for those earlier years, the base for the percentage calculation is Expenditures, not Revenues.

*** Estimated.

II

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY CONTIGUOUS STANDARD METROPOLITAN STATISTICAL AREAS (SMSAs)

This section covers the variation in expenditures and resources among the contiguous Standard Metropolitan Statistical Areas (SMSAs) of the State. Appendix C shows the counties in each contiguous SMSA.

Table 4 shows that the Long Island-N.Y.C. Metro area has by far the highest average Full Value/TWPU (Total Wealth Pupil Units), AOE/TAPU (Approved Operating Expense/Total Aidable Pupil Units) for Expense, Total Expenditure/TAPU for Expense and Tax Revenue/TAPU for Expense of the contiguous SMSAs. This region also has the highest Income/TWPU and Income/Return and the lowest average Tax Rate per $1,000 Full Value. The non-SMSA districts are lowest on FV/TWPU, Income/TWPU, Income/Return and Tax Revenue/TAPU for Expense; they have the highest averages among the regions on State Aid/TAPU for Expense and Operating Aid/TAPU for Expense. The Buffalo-Rochester region has the highest average Tax Rate per $1,000 Full Value. The Binghamton-Elmira region has the lowest average AOE/TAPU for Expense and Total Expenditure/TAPU for Expense.

Table 4 also displays wealth, expenditure, and aid data in another fashion -- on the basis of pupil weighted averages for districts grouped by type. Appendix D explains the district type classification. These type groupings are: 1) All Major Districts; 2) New York City; 3) Other Big 5 City School Districts; 4) Small City School Districts; 5) Suburban Districts; and, 6) Rural School Districts. By comparing individual districts to both the decile groupings in Section III as well as the classification groups listed, a larger picture of the district's relative status can be gained. For example, the mean district AOE/TAPU for Expense for all major districts is $5,600. New York City spends $5,121 per pupil. The other Big 5 City School Districts have an average AOE/TAPU for Expense of $5,084 (two districts spend about $4,750 and the other two spend about $5,550 per pupil). The Small City Districts have an average AOE/TAPU for Expense of $5,273 with the 50 Upstate districts averaging $4,874 per pupil and the 7 Downstate districts averaging $7,808 per pupil. The Suburban Districts have an average expenditure of $6,314 per pupil with the 243 Upstate districts and the 169 Downstate districts spending $4,993 and $7,729 per pupil, respectively. The 219 Rural districts have an average AOE/TAPU for Expense of $4,576.

Table 5 compares contiguous SMSAs on changes from 1986-87 to 1990-91 in Full Value per TWPU, Income per TWPU and Total Wealth Pupil Units (TWPU). The Poughkeepsie-Newburgh SMSA had the largest increase in FV/TWPU. The Long Island-N.Y.C. Metro had the largest percent increase in wealth per pupil as demonstrated by Income/TWPU. Statewide TWPU increased slightly, with the Long Island-N.Y.C. Metro holding steady. The relatively small increase in New York City's TWPU tends to overshadow a decline in TWPU of around 4 percent for the remaining districts in this

Table 4

1990-91 AVERAGE WEALTH, EXPENDITURE AND AID DATA FOR DISTRICTS, BY CONTIGUOUS SMSA, ALL MAJOR DISTRICTS INCLUDING NEW YORK CITY

Contiguous SMSAs	1990-91 FV per TWPU	1990-91 AOE/TAPU for Exp.	Total Exp.* per TAPU for Exp.	Net State Aid** per TAPU for Exp.	Operating Aid** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1990-91 Enrollment
Albany-Glens Falls	$181,582	$5,033	$6,257	$2,886	$1,663	$71,632	$28,560	$2,938	$16.28	145,579
Binghamton-Elmira	135,817	4,489	5,888	3,225	1,954	61,128	27,358	2,279	16.86	56,568
Poughkeepsie-Newburgh	239,158	5,405	6,837	3,184	1,607	72,077	33,668	3,149	13.28	90,340
Buffalo-Rochester	151,244	5,074	6,431	3,132	1,720	69,080	28,572	2,838	18.82	326,434
Long Island-NYC-Metro	320,182	6,062	7,400	2,716	1,482	94,461	37,667	4,113	12.96	1,488,851
Utica-Rome-Syracuse	152,363	4,720	6,061	3,304	1,966	58,008	27,584	2,279	15.03	161,224
Non-SMSA	133,309	4,592	6,075	3,542	2,112	46,819	24,703	2,081	15.69	296,805
All Major Districts Avg.(including NYC)	$251,500	$5,600	$6,921	$2,939	$1,641	$80,500	$33,800	$3,459	$13.85	2,565,801
New York City	251,136	5,121	6,326	2,733	1,604	81,827	33,470	3,059	12.31	949,929
Other Big 5	147,486	5,084	7,004	3,946	1,736	61,870	24,832	2,328	15.79	119,519
Small City Districts	189,525	5,273	6,644	3,255	1,653	76,154	28,545	2,889	15.38	242,867
Upstate	153,267	4,874	6,182	3,313	1,774	65,041	25,377	2,424	15.97	209,901
Downstate	419,472	7,808	9,585	2,883	883	146,634	43,991	5,848	14.03	32,966
Suburban Districts	304,983	6,314	7,698	2,784	1,538	91,100	38,246	4,408	14.53	1,024,136
Upstate	177,103	4,993	6,261	2,900	1,734	69,806	31,181	2,957	16.77	536,885
Downstate	442,110	7,729	9,236	2,661	1,328	113,935	44,936	5,962	13.57	487,251
Rural Districts	133,521	4,576	6,107	3,611	2,189	42,719	24,360	2,022	15.20	229,350

* Includes Debt Service and Special Aid Fund.

** Net State Aid includes the effect of the December 1990 Deficit Reduction Assessment of $190 million and the $67 million reduction due to the restructuring of the Teachers' Retirement System and Employees' Retirement System payments. However, Operating Aid is not reflective of these reductions.

contiguous SMSA. Otherwise, the smallest increase in TWPU occurred in the Binghamton-Elmira SMSA while the non-SMSA districts had the greatest increase in TWPU. The Buffalo-Rochester SMSAs had the smallest increase in FV/TWPU and Income/TWPU. It is important to note that the Market Value Standard (used to express assessed value as full value) was advanced five years over the four year period: the 1986 standard was set at January 1982 while the 1990 standard was January 1987.

Table 6 compares contiguous SMSAs on changes in AOE/TAPU for Expense, Tax Revenue/TAPU for Expense and Tax Rate per $1,000 of Full Value for the 1986-87 to 1990-91 period. The Poughkeepsie-Newburgh SMSAs had the largest percent increase in AOE/TAPU for Expense coupled with the largest percent increase in Tax Revenue/TAPU for Expense. The smallest percent increase in AOE/TAPU and in Tax Revenue/TAPU for Expense was in the Long Island-N.Y.C. Metro SMSAs. The largest percent decline in Tax Rate occurred in the Long Island-N.Y.C. Metro SMSAs but these SMSAs still had the highest average Tax Revenue per pupil. The percent change in Tax Rate was negative for each contiguous SMSA while AOE/TAPU for Expense and Tax Revenue increased over the four year period.

The 1990-91 Full Value/TWPU State average of $251,500 is higher than the State average of $234,700 used for 1992-93 State Operating Aid. The latter amount is based on the two year average of the 1989 Full Value and the preliminary 1990 Full Value of the districts.

Table 7 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expense among the contiguous SMSAs when compared to the statewide 25th percentile ($4,438) and the statewide 75th percentile ($6,659). The Long Island-N.Y.C. Metro SMSA contains by far the largest number and percent of school districts with AOE/TAPU for Expense above the 75th percentile; 154 of the 178 school districts in the region, or 87 percent, had expenditures above the 75th percentile. This contiguous SMSA had no school districts below the 25th percentile of spending. In most of the other contiguous SMSAs and in non-SMSA districts, the number of districts in excess of the 75th percentile was extremely small. Each of these contiguous SMSAs and the non-SMSA districts had substantially higher numbers of districts with AOE/TAPU for Expense less than the 25th percentile.

Table 5

CHANGES IN WEALTH PER PUPIL AND WEALTH PUPILS BY CONTIGUOUS SMSA

Contiguous SMSAs	Full Value Per TWPU 1986-87	Full Value Per TWPU 1990-91	Percent Change	Income Per TWPU 1986-87	Income Per TWPU 1990-91	Percent Change	Total Wealth Pupil Units 1986-87	Total Wealth Pupil Units 1990-91	Percent Change
Albany-Glens Falls	$107,477	$181,582	68.95%	$54,420	$71,632	31.63%	166,006	170,164	2.50%
Binghamton-Elmira	94,612	135,817	43.55%	48,162	61,128	26.92%	65,316	65,841	0.80%
Poughkeepsie-Newburgh	106,763	239,158	124.01%	54,957	72,077	31.15%	103,554	106,152	2.51%
Buffalo-Rochester	106,832	151,244	41.57%	54,554	69,080	26.63%	379,958	385,434	1.44%
Long Island-NYC Metro	145,079	320,182	120.69%	71,079	94,461	32.90%	1,739,449	1,739,294	-0.01%
Utica-Rome-Syracuse	105,229	152,363	44.79%	45,407	58,008	27.75%	184,783	188,102	1.80%
Non-SMSA	93,061	133,309	43.25%	36,317	46,819	28.92%	339,630	350,022	3.06%
TOTAL	$127,600	$251,500	97.10%	$61,500	$80,500	30.89%	2,978,696	3,005,009	0.88%

Table 6

CHANGES IN APPROVED OPERATING EXPENDITURES AND TAX REVENUES PER TAPU FOR EXPENSE AND TAX RATE BY CONTIGUOUS SMSA

Contiguous SMSAs	AOE/TAPU For Expense 1986-87	AOE/TAPU For Expense 1990-91	Percent Change	Tax Revenues Per TAPU For Expense 1986-87	Tax Revenues Per TAPU For Expense 1990-91	Percent Change	Tax Rate Per $1,000 of Full Value 1986-87	Tax Rate Per $1,000 of Full Value 1990-91	Percent Change
Albany-Glens Falls	$3,668	$5,033	37.21%	$2,007	$2,938	46.39%	$18.91	$16.28	-13.91%
Binghamton-Elmira	3,440	4,489	30.49%	1,770	2,279	28.76%	19.02	16.86	-11.36%
Poughkeepsie-Newburgh	3,902	5,405	38.52%	2,079	3,149	51.47%	19.76	13.28	-32.79%
Buffalo-Rochester	3,689	5,074	37.54%	2,092	2,838	35.66%	19.78	18.82	-4.85%
Long Island-NYC Metro	4,667	6,062	29.89%	3,211	4,113	28.09%	22.24	12.96	-41.73%
Utica-Rome-Syracuse	3,520	4,720	34.09%	1,675	2,279	36.06%	16.12	15.03	-6.76%
Non-SMSA	3,376	4,592	36.02%	1,504	2,081	38.36%	16.35	15.69	-4.04%
TOTAL	$4,200	$5,600	33.33%	$2,638	$3,459	31.12%	$20.89	$13.85	-33.70%

Table 7

NUMBER OF SCHOOL DISTRICTS STATEWIDE
BELOW THE 25TH AND ABOVE THE 75TH
PERCENTILE OF 1990-91 AOE/TAPU FOR EXPENSE

Contiguous SMSAs	Number of Districts	# Below 25th %ile	# Above 75th %ile
Albany-Glens Falls	73	11	4
Binghamton-Elmira	21	12	0
Poughkeepsie-Newburgh	30	1	4
Buffalo-Rochester	89	13	0
Long Island-NYC Metro	178	0	154
Utica-Rome-Syracuse	64	26	1
Non-SMSAs	238	109	10
Number of Districts	693	172	173

Statewide 25th percentile is $4,438
Statewide 75th percentile is $6,659

III

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY DISTRICT RANK

Section III is designed to highlight the relationship between school district wealth and expenditure per pupil. A useful technique for portraying this relationship is first to rank order all districts by deciles of Approved Operating Expenditures per Total Aidable Pupil Unit for Expense (AOE per TAPU for Expense). Each of the expenditure deciles thus created can also be described in terms of selected measures of district wealth as determined by Full Value per Total Wealth Pupil Unit and Income per Total Wealth Pupil Unit. The resulting decile tables provide a quick comparison of school districts with similar approved operating expenditures per pupil and the degree to which changes in wealth are associated with changes in expenditure per TAPU.

Table 8 provides a comparison of Approved Operating Expenditures per TAPU for Expense, by selected district percentiles. As noted, Weighted Average Daily Attendance (WADA) was used for school year 1972-73; Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1980-81, TAPU for Expense, which includes handicapped weightings, has been the pupil measure. The percentile values displayed (10th, 25th, 50th, 75th and 90th) are for all major school districts excluding New York City. New York City data are shown separately. Table 8 also displays the difference between the 90th and 10th percentiles; this difference or expenditure gap is expressed as a percent of the 10th percentile value. As the last column of this table indicates, this expenditure gap has continued to grow over the previous two decades, with a few exceptions, although the gap decreased slightly for the 1990-91 school year.

Between the 1989-90 and 1990-91 school years, the median (50th percentile) district AOE per TAPU for Expense increased 5.3 percent or $251. For the 10th percentile district, the change was 4.3 percent or $171; for the 90th percentile district, the per pupil change was 3.1 percent or $255.

Over the 19-year period, the median district operating expenditure per weighted pupil has increased by about 360 percent; however, the expenditure gap over the same period has increased by over 500 percent. When New York City is compared with all major districts, the City's Approved Operating Expenditure per weighted pupil is shown to be slightly above the 75th percentile until the 1979-80 school year when its AOE per weighted pupil was slightly below the 75th percentile. In 1980-81, the method of computing pupil count was changed to include weighted pupils with handicapping conditions. Since there are a relatively large number of handicapped pupils in New York City, this method of calculation has served to inflate New York City's pupil count, thus lowering their AOE per weighted pupil figures. From school year 1980-81 to the present, New York City's AOE per pupil is about halfway between the 50th and the 75th percentile although it has declined to the 55th percentile for 1990-91.

Table 8

DISTRIBUTION OF APPROVED OPERATING EXPENDITURES PER WEIGHTED PUPIL*
MAJOR SCHOOL DISTRICTS
1972-73 TO 1990-91

School Year	New York City	District Percentiles** All Major Districts (Excluding New York City) 10	25	50	75	90	Difference 10th & 90th Percentiles	Difference as a Percent of 10th Percentile
1990-91	$5,121	$4,124	$4,438	$4,991	$6,659	$8,473	$4,349	105.5 %
1989-90	5,093	3,953	4,221	4,740	6,282	8,218	4,265	107.9
1988-89	4,763	3,667	3,902	4,374	5,837	7,580	3,913	106.7
1987-88	4,437	3,357	3,587	3,981	5,433	6,962	3,605	107.4
1986-87	4,125	3,025	3,237	3,628	4,673	6,236	3,211	106.1
1985-86	3,802	2,762	2,940	3,287	4,309	5,811	3,049	110.4
1984-85	3,388	2,482	2,680	2,989	3,974	5,211	2,729	110.0
1983-84	3,178	2,298	2,477	2,768	3,597	4,730	2,432	105.8
1982-83	3,010	2,131	2,297	2,566	3,251	4,278	2,147	100.8
1981-82	2,607	1,947	2,079	2,332	2,989	3,865	1,918	98.5
1980-81	2,296	1,796	1,927	2,139	2,756	3,548	1,752	97.6
1979-80	2,432	1,641	1,766	1,956	2,536	3,163	1,522	92.7
1978-79	2,157	1,410	1,512	1,664	2,128	2,757	1,347	95.5
1977-78	2,090	1,319	1,417	1,566	1,971	2,539	1,220	92.5
1976-77	1,979	1,233	1,320	1,471	1,821	2,412	1,179	95.6
1975-76	1,895	1,166	1,242	1,373	1,713	2,148	1,032	88.5
1974-75	1,944	1,067	1,142	1,274	1,593	2,013	946	88.7
1973-74	1,702	975	1,029	1,136	1,431	1,787	812	83.3
1972-73	1,433	931	987	1,086	1,338	1,649	718	77.1

* Weighted pupil count until 1972-73 was WADA; 1973-74 to 1979-80, TAPU; 1980-81 to present, TAPU for Expense (See Glossary for definitions).

** The value of the district at the percentile shown below is listed.

Table 9

1990-91 WEALTH, EXPENDITURE AND AID DATA
RANKED BY AOE PER TAPU FOR EXPENSE
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

AOE/TAPU Deciles (upper limit shown)		DECILE AVERAGE* 1990-91 AOE/TAPU for Exp.	1990-91 FV per TWPU	Total Exp.** per TAPU for Exp.	Net State Aid*** per TAPU for Exp.	Operating Aid*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1990-91 Enrollment
1=	$4,124	$3,922	$90,851	$5,411	$3,798	$2,376	$40,194	$23,616	$1,274	$14.13	99,322
2=	4,336	4,238	105,496	5,697	3,667	2,243	46,513	25,308	1,584	15.14	110,386
3=	4,532	4,430	103,662	5,713	3,606	2,212	47,758	25,036	1,731	16.85	124,207
4=	4,767	4,662	134,039	6,106	3,453	1,999	56,028	25,905	2,212	16.57	152,745
5=	4,991	4,871	143,351	6,131	3,329	1,891	60,260	26,895	2,356	16.54	190,900
6=	5,331	5,154	182,277	6,408	2,761	1,595	73,459	30,819	3,208	17.62	164,888
7=	5,980	5,620	222,997	7,232	3,000	1,370	79,603	29,847	3,631	16.36	230,815
8=	7,232	6,644	282,402	8,028	3,102	1,517	82,814	35,686	4,407	15.52	222,296
9=	8,473	7,791	417,211	9,333	2,582	1,256	111,977	41,472	6,089	14.76	200,339
10=	28,692	9,638	798,867	11,352	1,627	789	185,441	63,150	8,948	11.27	119,974
All Major Districts Avg. (excluding NYC)		5,821	251,695	7,263	3,058	1,662	79,836	34,061	3,688	14.73	1,615,872
New York City		5,121	251,136	6,326	2,733	1,604	81,827	33,470	3,059	12.31	949,929
All Major Districts Avg.(including NYC)		$5,600	$251,500	$6,921	$2,939	$1,641	$80,500	$33,800	$3,459	$13.85	2,565,801
Decile Rank		7	7	7	4	4	8	8	7	3	

* Values shown are the weighted averages for all 69 (or 70) districts with an AOE/TAPU for Exp. less than or equal to the upper limit for the decile.

** Includes Debt Service and Special Aid Fund.

*** Net State Aid includes the effect of the December 1990 Deficit Reduction Assessment of $190 million and the $67 million reduction due to the restructuring of the Teachers' Retirement System and Employees' Retirement System payments. However, Operating Aid is not reflective of these reductions.

For Tables 9 through 11, districts were ranked respectively on Expenditure (AOE/TAPU for Expense), Property Wealth (FV/TWPU) and Income Wealth (Income/TWPU). Based on the ranking value for a given table, the State's 693 major districts (excluding New York City) were divided into ten decile groupings. (A district could conceivably be in a different decile group on each table.) Each table displays the highest value for each decile group on the ranking measure as well as the decile average for the ranking measure and eight other data measures, plus the 1990-91 enrollment (see Glossary for definition). The bottom of each table carries State averages and New York City's values for each data measure. The decile portions of Tables 9, 10 and 11 permit the reader to compare individual school district information in a number of ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average. For example, a district with a 1990-91 AOE/TAPU for Expense of $4,400 would fall in the third expenditure decile (between $4,337 and $4,532). A district at or below $4,124 would fall in the first decile. The average FV/TWPU for the third AOE/TAPU for Expense decile grouping was $103,662 and the average Total Expenditure/TAPU for Expense was $5,713 for this same group of districts.

In a review of the decile tables, attention should be drawn to the fact that, on occasion, relatively high property wealth (FV/TWPU) districts have relatively low AOE/TAPU for Expense and, on occasion, low property wealth districts have AOE/TAPU for Expense considerably above the State average. The State average for all major districts including New York City is listed below the deciles and the decile rank of the average is shown. The State average AOE/TAPU for Expense is $5,600 and falls in the 7th decile.

Table 10

1990-91 WEALTH, EXPENDITURE AND AID DATA
RANKED BY FULL VALUE PER TWPU
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

FV/TWPU Deciles (upper limit shown)		DECILE AVERAGE* 1990-91 FV per TWPU	1990-91 AOE/TAPU for Exp.	Total Exp.** per TAPU for Exp.	Net State Aid*** per TAPU for Exp.	Operating Aid*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1990-91 Enrollment
1=	$77,646	$66,650	$4,197	$5,860	$4,418	$2,605	$33,712	$22,958	$1,004	$15.13	85,538
2=	94,430	85,996	4,430	5,837	3,958	2,313	43,099	22,949	1,363	15.93	153,698
3=	107,311	101,552	4,726	6,000	3,770	2,225	47,002	24,304	1,810	17.89	129,591
4=	125,343	117,039	4,596	5,954	3,569	2,078	52,907	24,991	2,025	17.45	136,055
5=	158,194	143,411	5,197	6,632	3,501	1,883	61,175	27,241	2,580	18.07	225,522
6=	197,179	178,313	5,543	6,843	3,212	1,761	69,933	30,643	3,200	17.99	195,622
7=	267,063	227,657	5,845	7,161	2,696	1,387	84,617	33,388	3,993	17.59	210,138
8=	394,147	325,522	6,558	8,060	2,507	1,210	97,002	36,258	5,013	15.43	225,510
9=	630,241	497,344	8,030	9,584	1,946	949	128,887	43,576	6,913	14.08	159,883
10=	15,151,414	960,853	9,340	11,201	1,278	547	195,835	67,664	9,191	9.63	94,315
All Major Districts Avg. (excluding NYC)		251,695	5,821	7,263	3,058	1,662	79,836	34,061	3,688	14.73	1,615,872
New York City		251,136	5,121	6,326	2,733	1,604	81,827	33,470	3,059	12.31	949,929
All Major Districts Avg.(including NYC)		$251,500	$5,600	$6,921	$2,939	$1,641	$80,500	$33,800	$3,459	$13.85	2,565,801
Decile Rank		7	7	7	4	4	8	8	7	3	

* Values shown are the weighted averages for all 69 (or 70) districts with FV/TWPU less than or equal to the upper limit for the decile.

** Includes Debt Service and Special Aid Fund.

*** Net State Aid includes the effect of the December 1990 Deficit Reduction Assessment of $190 million and the $67 million reduction due to the restructuring of the Teachers' Retirement System and Employees' Retirement System payments. However, Operating Aid is not reflective of these reductions.

Table 11

1990-91 WEALTH, EXPENDITURE AND AID DATA
RANKED BY INCOME PER TWPU
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Income/TWPU Deciles (upper limit shown)		DECILE AVERAGE* Income per TWPU	1990-91 AOE/TAPU for Exp.	1990-91 FV per TWPU	Total Exp.** per TAPU for Exp.	Net State Aid*** per TAPU for Exp.	Operating Aid*** per TAPU for Exp.	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1990-91 Enrollment
1=	$33,330	$28,776	$4,452	$79,396	$6,184	$4,448	$2,597	$21,709	$1,236	$15.43	60,758
2=	37,682	35,414	4,325	105,976	5,859	3,930	2,429	22,710	1,511	14.34	68,599
3=	42,868	40,322	4,693	114,164	6,213	3,995	2,330	24,934	1,723	15.18	102,594
4=	47,695	45,549	4,591	104,933	5,857	3,778	2,211	23,415	1,637	15.68	161,641
5=	56,355	52,576	5,262	153,556	6,671	3,586	1,979	25,911	2,633	17.27	177,732
6=	65,213	61,559	5,362	178,934	6,832	3,416	1,850	27,517	2,871	16.21	218,642
7=	77,597	71,363	5,382	208,387	6,715	2,939	1,618	29,949	3,376	16.33	189,396
8=	96,471	85,217	6,080	269,373	7,429	2,714	1,365	32,457	4,217	15.68	263,430
9=	135,771	113,130	7,072	403,719	8,553	2,189	1,073	38,843	5,778	14.35	224,301
10=	457,440	196,557	8,729	665,337	10,392	1,574	685	61,357	8,040	12.26	148,779
All Major Districts Avg. (excluding NYC)		79,836	5,821	251,695	7,263	3,058	1,662	34,061	3,688	14.73	1,615,872
New York City		81,827	5,121	251,136	6,326	2,733	1,604	33,470	3,059	12.31	949,929
All Major Districts Avg.(including NYC)		$80,500	$5,600	$251,500	$6,921	$2,939	$1,641	$33,800	$3,459	13.85	2,565,801
Decile Rank		8	7	7	7	5	4	8	7	5	

* Values shown are the weighted averages for all 69 (or 70) districts with Income/TWPU less than or equal to the upper limit for the decile.

** Includes Debt Service and Special Aid Fund.

*** Net State Aid includes the effect of the December 1990 Deficit Reduction Assessment of $190 million and the $67 million reduction due to the restructuring of the Teachers' Retirement System and Employees' Retirement System payments. However, Operating Aid is not reflective of these reductions.

IV

FOUR-YEAR CHANGES IN SCHOOL FINANCES 1986-87 to 1990-91

Section IV contains longitudinal information concerning total pupils, key expenditure categories, school district tax and other revenues, full value and personal income. Each of these items of information is presented by Total State, New York City and Rest of State and percent changes for year-to-year as well as over the four-year period are shown. Table 12 contains five pupil counts. Table 13 contains gross financial amounts which are presented on a per pupil basis in Tables 14 and 15. In this fashion, trends can be reviewed; State totals are analyzed including and excluding New York City. Data in Tables 12 through 15 include major districts only.

For the 1986-87 through the 1988-89 school years, State aid to school districts has increased each year as State aid formulas have been adjusted to meet higher costs, with New York City receiving percentage increases larger than those for the State as a whole. For Rest of State in the 1989-90 school year, the smaller than prior years' increase in Total Expenditures and the decrease in State Aid reflected the fact that Teachers' Retirement System (TRS) expenses were lowered and State Aid to all districts but New York City was comparably reduced. The large percent increase in State aid in 1990-91 for Rest of State is predominantly due to the aid reduction in 1989-90. State aid payments in 1990-91 reflect a reduction of $257 million from aid that would otherwise have been paid. When the nearly $1 billion State aid increase from 1988-89 to 1990-91 is averaged over two years, the resulting yearly 6 percent increase is still smaller than in the prior two years.

During the 1986-87 to 1990-91 period, school district local tax and other revenues for non-New York City districts increased 37.8 percent, with approximately equal annual increments. Local tax and other revenues in New York City increased by 24.3 percent over the same period.

Over the four-year period, the Total Aidable Pupil Units (TAPU) for Expense displayed in Table 12 have increased, slightly, in the State. The number of enrolled pupils has increased in each of the last two years. New York City's enrollment increased each year except in 1988-89, while the Rest of State mirrors the Total State trend. The changes in the definition of TAPU make year-to-year comparisons of TAPU with enrollment difficult unless the changes in definition and their impact are reviewed (See Glossary for changes in definition). The Resident Weighted Average Daily Attendance (RWADA) in 1988-89 shows a decline greater than the enrollment decline. This is caused mainly by introduction of a new method of calculating RWADA based on all attendance periods rather than on the best 4 of 8 or 5 of 10 attendance periods. The definitional change to Combined Adjusted Average Daily Membership (CAADM) for 1990-91 is responsible for only a small portion of the increase from 1989-90, predominantly in Rest of State.

Table 12

SELECTED PUPIL COUNTS USED IN SCHOOL AID FORMULAS
NEW YORK STATE MAJOR SCHOOL DISTRICTS
1986-87 TO 1990-91

	1986-87	1987-88	Prcnt Chng	1988-89	Prcnt Chng	1989-90	Prcnt Chng	1990-91	Prcnt Chng	4-Yr Prcnt Chng
I. Total Aidable Pupil Units (TAPU) for Expense*										
New York City	1,067,919	1,068,635	0.1 %	1,068,429	0.0 %	1,079,942	1.1 %	1,104,244	2.3 %	3.4 %
Rest of State	1,933,287	1,902,476	-1.6	1,890,190	-0.6	1,895,563	0.3	1,921,731	1.4	-0.6
Total State	3,001,206	2,971,111	-1.0	2,958,619	-0.4	2,975,505	0.6	3,025,975	1.7	0.8
II. Total Enrolled Pupils										
New York City	932,343	933,206	0.1 %	930,185	-0.3 %	933,333	0.3 %	949,929	1.8 %	1.9 %
Rest of State	1,653,868	1,637,443	-1.0	1,597,628	-2.4	1,599,087	0.1	1,615,872	1.0	-2.3
Total State	2,586,211	2,570,649	-0.6	2,527,813	-1.7	2,532,420	0.2	2,565,801	1.3	-0.8
III. Total Wealth Pupil Units (TWPU)										
New York City	1,064,876	1,065,351	0.0 %	1,063,541	-0.2 %	1,072,624	0.9 %	1,093,090	1.9 %	2.6 %
Rest of State	1,912,637	1,890,908	-1.1	1,878,613	-0.7	1,884,547	0.3	1,911,919	1.5	0.0
Total State	2,977,513	2,956,259	-0.7	2,942,154	-0.5	2,957,171	0.5	3,005,009	1.6	0.9
IV. Resident Weighted Average Daily Attendance (RWADA)**										
New York City	890,539	893,958	0.4 %	866,058	-3.1 %	873,410	0.8 %	890,572	2.0 %	0.0 %
Rest of State	1,715,906	1,696,664	-1.1	1,654,674	-2.5	1,654,436	0.0	1,671,947	1.1	-2.6
Total State	2,606,445	2,590,622	-0.6	2,520,732	-2.7	2,527,846	0.3	2,562,519	1.4	-1.7
V. Combined Adjusted Average Daily Membership (CAADM)***										
New York City	920,822	917,459	-0.4 %	912,914	-0.5 %	917,399	0.5 %	932,286	1.6 %	1.2 %
Rest of State	1,612,337	1,596,820	-1.0	1,584,738	-0.8	1,584,073	0.0	1,612,043	1.8	0.0
Total State	2,533,159	2,514,279	-0.7	2,497,652	-0.7	2,501,472	0.2	2,544,329	1.7	0.4

* TAPU for Expense is the one year TAPU with the weights prescribed in law for each year.

** RWADA for 1988-89 and thereafter uses all attendance periods.

*** CAADM, starting in 1990-91, includes resident students attending other public school districts.

Table 13

SELECTED FISCAL DATA – NEW YORK STATE MAJOR SCHOOL DISTRICTS
1986-87 TO 1990-91

	1986-87	1987-88	Prcnt Chng	1988-89	Prcnt Chng	1989-90	Prcnt Chng	1990-91	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	$5,207,343	$5,668,490	8.9 %	$6,083,759	7.3 %	$6,700,601	10.1 %	$7,029,579	4.9 %	35.0 %
Rest of State	10,200,701	11,158,709	9.4	12,169,790	9.1	12,602,882	3.6	13,896,027	10.3	36.2
Total State	15,408,044	16,827,199	9.2	18,253,549	8.5	19,303,483	5.8	20,925,606	8.4	35.8
II. Approved Operating Expenditures, in thousands*										
New York City	$4,368,142	$4,741,865	8.6 %	$5,088,754	7.3 %	$5,500,379	8.1 %	$5,654,565	2.8 %	29.5 %
Rest of State	8,277,458	9,040,388	9.2	9,772,202	8.1	10,596,099	8.4	11,185,500	5.6	35.1
Total State	12,645,600	13,782,253	9.0	14,860,956	7.8	16,096,478	8.3	16,840,065	4.6	33.2
III. Instructional Expenditures, in thousands										
New York City	$4,103,387	$4,433,279	8.0 %	$4,774,722	7.7 %	$5,268,196	10.3 %	$5,437,376	3.2 %	32.5 %
Rest of State	7,444,792	8,181,776	9.9	8,960,323	9.5	9,252,388	3.3	9,756,543	5.4	31.1
Total State	11,548,179	12,615,055	9.2	13,735,045	8.9	14,520,584	5.7	15,193,919	4.6	31.6
IV. Total Debt Service, in thousands										
New York City	$142,836	$136,000	-4.8 %	$125,008	-8.1 %	$134,315	7.4 %	$158,582	18.1 %	11.0 %
Rest of State	476,822	488,295	2.4	531,821	8.9	583,203	9.7	690,141	18.3	44.7
Total State	619,658	624,295	0.7	656,829	5.2	717,518	9.2	848,723	18.3	37.0
V. Total State Payments, in thousands										
New York City	$2,162,603	$2,413,886	11.6 %	$2,669,433	10.6 %	$2,908,354	9.0 %	$3,033,342	4.3 %	40.3 %
Rest of State	4,500,177	4,976,355	10.6	5,424,821	9.0	5,127,222	-5.5	5,958,044	16.2	32.4
Total State	6,662,780	7,390,241	10.9	8,094,254	9.5	8,035,576	-0.7	8,991,386	11.9	34.9
VI. Local Tax and Other Revenues, in thousands										
New York City	$2,792,958	$2,968,243	6.3 %	$3,070,882	3.5 %	$3,383,247	10.2 %	$3,471,434	2.6 %	24.3 %
Rest of State	5,635,978	6,139,870	8.9	6,675,475	8.7	7,242,174	8.5	7,766,724	7.2	37.8
Total State	8,428,936	9,108,113	8.1	9,746,357	7.0	10,625,421	9.0	11,238,158	5.8	33.3
VII. Total Personal Income, in millions										
New York City	$67,727	$75,036	10.8 %	$82,509	10.0 %	$87,817	6.4 %	$89,444	1.9 %	32.1 %
Rest of State	115,232	126,888	10.1	140,014	10.3	147,666	5.5	152,641	3.4	32.5
Total State	182,959	201,924	10.4	222,523	10.2	235,483	5.8	242,085	2.8	32.3
VIII. Full Valuation of Real Property, in millions										
New York City	$128,628	$154,181	19.9 %	$191,537	24.2 %	$232,470	21.4 %	$274,514	18.1 %	113.4 %
Rest of State	250,498	285,212	13.9	353,483	23.9	422,671	19.6	481,220	13.9	92.1
Total State	379,126	439,393	15.9	545,020	24.0	655,141	20.2	755,734	15.4	99.3

* Approved Operating Expenses for 1989-90 were adjusted to include the TRS expense that would have been incurred without the restructuring.

Total General and Special Aid Fund Expenditures shown in Table 13 have increased every year for both Rest of State districts and New York City. For 1986-87 through 1988-89 the percentage increase in total expenditures was smaller in New York City than in the Rest of State. In 1989-90, the TRS reduction affected only districts outside New York City; therefore, New York City expenditures increased in an historically consistent manner, while the remainder of the districts show a much lower (3.6 percent) increase than in previous years. In 1990-91, the situation reverses: New York City's expenditures increase by only 4.9 percent, reflecting the deficit reduction assessment, while Rest of State expenditures increase by 10.3 percent, reflecting the deficit reduction and the depressed 1989-90 expenditure level. The expenditure increase from 1988-89 to 1990-91, averaged over the two years, is 7.8 percent for New York City and 7.1 percent for Rest of State. Similar to total expenditures, instructional expenditures increased strongly from 1986-87 to 1988-89 for the State, and in 1989-90 for New York City. The smaller increases in 1990-91 reflect the impact of the deficit reduction assessment.

Approved operating expenditures increased for New York City and the Rest of State annually during the four-year period because, by definition, they were adjusted in 1989-90 to include the TRS expense that would have been incurred without the restructuring; approved operating expenditures increased 29.5 percent in New York City, and 35.1 percent in the Rest of State school districts.

Statewide, debt service has increased in each of the last four years; however, New York City's debt service declined in the first two of the last four years.

Property value and income data form the basis upon which most State aid to school districts is distributed. School districts having increases in full value per pupil or income per pupil in excess of the State average would receive less formula operating aid per pupil. Since 1986-87, the yearly percent increases in full value registered in double digits. This steep increase is due in part to steps taken by the State Board of Equalization and Assessment to reduce the lag between the full value standard date and the assessment roll date. The lag is being reduced incrementally from 62 months to 44 months. There is an additional lag of 34 months between the assessment roll date and the use of valuation date for school aid; for example, 1990 assessment roll data converted to full value on the basis of a 1987 equalization rate standard are the most current numbers used in the calculation of 1992-93 aid. Income data is much more current, with 1990 calendar year income used for 1992-93 school aid.

In 1990-91, full value for the total State increased an average of 15.4 percent for the year, while New York City increased 18.1 percent. New York City personal income increased 1.9 percent during 1990-91 while Rest of State personal income increased 3.4 percent. Over the four-year period, personal income increased by nearly one-third for the State while full value nearly doubled.

Table 14 displays per pupil (Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 13. Total General and Special Aid Fund Expenditures per Pupil, Approved Operating Expenditures per Pupil and Instructional Expenditures per Pupil roughly parallel each other since 1986-87 with annual percentage

Table 14

AVERAGE EXPENDITURES, STATE AID, AND LOCAL TAX AND OTHER REVENUES PER COMBINED ADJUSTED AVERAGE DAILY MEMBERSHIP (CAADM)

NEW YORK STATE MAJOR SCHOOL DISTRICTS

1986-87 TO 1990-91

	1986-87	1987-88	Prcnt Chng	1988-89	Prcnt Chng	1989-90	Prcnt Chng	1990-91	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures per CAADM										
New York City	$5,655	$6,178	9.3 %	$6,664	7.9 %	$7,304	9.6 %	$7,540	3.2 %	33.3 %
Rest of State	6,327	6,988	10.5	7,679	9.9	7,956	3.6	8,620	8.3	36.3
Total State	6,083	6,693	10.0	7,308	9.2	7,717	5.6	8,224	6.6	35.2
II. Approved Operating Expenditures per CAADM*										
New York City	$4,744	$5,168	9.0 %	$5,574	7.8 %	$5,996	7.6 %	$6,065	1.2 %	27.9 %
Rest of State	5,134	5,661	10.3	6,166	8.9	6,689	8.5	6,939	3.7	35.2
Total State	4,992	5,482	9.8	5,950	8.5	6,435	8.1	6,619	2.9	32.6
III. Instructional Expenditures per CAADM										
New York City	$4,456	$4,832	8.4 %	$5,230	8.2 %	$5,743	9.8 %	$5,832	1.6 %	30.9 %
Rest of State	4,617	5,124	11.0	5,654	10.4	5,841	3.3	6,052	3.6	31.1
Total State	4,559	5,017	10.1	5,499	9.6	5,805	5.6	5,972	2.9	31.0
IV. Total Debt Service per CAADM										
New York City	$155	$148	-4.4 %	$137	-7.6 %	$146	6.9 %	$170	16.2 %	9.7 %
Rest of State	296	306	3.4	336	9.7	368	9.7	428	16.3	44.8
Total State	245	248	1.5	263	5.9	287	9.1	334	16.3	36.4
V. Total State Payments per CAADM										
New York City	$2,349	$2,631	12.0 %	$2,924	11.1 %	$3,170	8.4 %	$3,254	2.6 %	38.5 %
Rest of State	2,791	3,116	11.7	3,423	9.8	3,237	-5.4	3,696	14.2	32.4
Total State	2,630	2,939	11.8	3,241	10.3	3,212	-0.9	3,534	10.0	34.4
VI. Local Tax and Other Revenues per CAADM										
New York City	$3,033	$3,235	6.7 %	$3,364	4.0 %	$3,688	9.6 %	$3,724	1.0 %	22.8 %
Rest of State	3,496	3,845	10.0	4,212	9.6	4,572	8.5	4,818	5.4	37.8
Total State	3,327	3,623	8.9	3,902	7.7	4,248	8.9	4,417	4.0	32.7

* Approved Operating Expenses for 1989-90 were adjusted to include the TRS expense that would have been incurred without the restructuring.

Table 15

INCOME AND FULL VALUATION PER TWPU, FULL VALUATION PER RWADA, FULL VALUE TAX RATES, APPROVED OPERATING EXPENSE PER TAPU FOR EXPENSE AND LOCAL TAX AND OTHER REVENUES PER TWPU

NEW YORK STATE MAJOR SCHOOL DISTRICTS

1986-87 TO 1990-91

	1986-87	1987-88	Prcnt Chng	1988-89	Prcnt Chng	1989-90	Prcnt Chng	1990-91	Prcnt Chng	4-Yr Prcnt Chng
I. Income per Total Wealth Pupil Units, in thousands										
New York City	$63.6	$70.4	10.7 %	$77.6	10.1 %	$81.9	5.5 %	$81.8	-0.1 %	28.7 %
Rest of State	60.2	67.1	11.4	74.5	11.1	78.4	5.1	79.8	1.9	32.5
Total State	61.4	68.3	11.2	75.6	10.7	79.6	5.3	80.5	1.1	31.0
II. Full Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands										
New York City	$120.8	$144.7	19.8 %	$180.1	24.4 %	$216.7	20.3 %	$251.1	15.9 %	107.9 %
Rest of State	131.0	150.8	15.2	188.2	24.7	224.3	19.2	251.7	12.2	92.2
Total State	127.3	148.6	16.7	185.2	24.6	221.5	19.6	251.5	13.5	97.5
III. Full Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands										
New York City	$144.4	$172.5	19.4 %	$221.2	28.2 %	$266.2	20.3 %	$308.2	15.8 %	113.4 %
Rest of State	146.0	168.1	15.1	213.6	27.1	255.5	19.6	287.8	12.7	97.2
Total State	145.5	169.6	16.6	216.2	27.5	259.2	19.9	294.9	13.8	102.8
IV. Tax Rate (Local Tax and Other Tax Revenues) per $1,000 Full Valuation										
New York City	$21.71	$19.25	-11.3 %	$16.03	-16.7 %	$14.55	-9.2 %	$12.65	-13.1 %	-41.8 %
Rest of State	22.50	21.53	-4.3	18.88	-12.3	17.13	-9.3	16.14	-5.8	-28.3
Total State	22.23	20.73	-6.8	17.88	-13.7	16.22	-9.3	14.87	-8.3	-33.1
V. Approved Operating Expenditures per TAPU for Expense*										
New York City	$4,090	$4,437	8.5 %	$4,763	7.3 %	$5,093	6.9 %	$5,121	0.5 %	25.2 %
Rest of State	4,282	4,752	11.0	5,170	8.8	5,590	8.1	5,821	4.1	35.9
Total State	4,214	4,639	10.1	5,023	8.3	5,410	7.7	5,600	3.5	32.9
VI. Local Tax and Other Revenues per TWPU										
New York City	$2,623	$2,786	6.2 %	$2,887	3.6 %	$3,154	9.2 %	$3,176	0.7 %	21.1 %
Rest of State	2,947	3,247	10.2	3,553	9.4	3,843	8.1	4,062	5.7	37.9
Total State	2,831	3,081	8.8	3,313	7.5	3,593	8.5	3,740	4.1	32.1

* Approved Operating Expenses for 1989-90 were adjusted to include the TRS expense that would have been incurred without the restructuring.

increases in New York City slightly lower than those for the Rest of State except in 1989-90. Debt service per pupil decreased in New York City during the first two years while in the Rest of State, debt service increased each year. Total State aid per pupil increased annually except for 1989-90 with New York City receiving larger increases than the Rest of State during most of the four-year period and also posting an increase in 1989-90. In 1990-91 State aid per pupil increased 2.6 percent for New York City while Rest of State increased 14.2 percent; again, this disparity is a reflection of the TRS adjustment.

Local tax and other revenues per pupil increased each year although the smallest percent increases occurred for 1990-91, both in New York City and Rest of State.

Table 15 displays yearly averages of ratios based on the data elements contained in Table 13. Personal income per TWPU continued to increase by more than 10 percent annually through 1988-89. Since 1989-90 the increases for New York City and Rest of State parallel the increases in personal income. The 1.9 percent increase in TWPU in New York City in 1990-91 contributes to the 0.1 percent decrease in income per TWPU. In each year, New York City's average income per TWPU is greater than the State average.

In contrast, New York City's average full value per TWPU was lower than the State average in each of the five years. However, New York City's percent increase exceeded Rest of State each year except in 1988-89.

Since 1986-87, local tax and other revenues per TWPU for the total State increased; however, recent large increases in full value, as noted before, resulted in yearly tax rate declines. Over the four year period, the State average tax rate decreased 33.1 percent. The 41.8 percent four-year decline in tax rates in New York City far exceeds the 28.3 percent decline in Rest of State for two reasons: New York City's local tax and other revenues increased less than Rest of State and the City's full value increased more rapidly than Rest of State.

The percent increases in Approved Operating Expense per TAPU for Expense follow the trend in Approved Operating Expense per CAADM shown in Table 14.

GLOSSARY

Definitions Used in This Report

Adjusted Average Daily Attendance (AADA): Adjusted Average Daily Attendance is the same as Average Daily Attendance (ADA) except half-day kindergarten ADA is weighted at .50 and is an average for the school year. Unadjusted Average Daily Attendance is the unweighted ADA for the school year.

Approved Operating Expenditures (AOE): Approved Operating Expenditures (AOE) are the operating expenditures for the day-to-day operation of the school as defined in Education Law. Not included are expenditures for building construction, transportation of pupils, some expenditures made to purchase services from a Board of Cooperative Educational Services or County Vocational Education and Extension Board, tuition payments to other districts, and expenditures for programs which do not conform to law or regulation. Money received as Federal aid revenue, proceeds of borrowing, and State aid for special programs are first deducted from total annual expenditures when approved operating expenditures are computed. For 1989-90, AOE was adjusted to include the TRS expense that would have been incurred without restructuring.

Average Daily Attendance (ADA): This pupil count is the average number of pupils present on each regular school day in a given period, an average determined by dividing the total number of attendance days of all pupils by the number of days school was in session. ADA for a group of classes or schools in session for varying numbers of days is obtained by adding together the ADA for each group. In addition, adjustments are made for the adverse effects of religious holidays on attendance. Equivalent secondary attendance of students under 21 years of age who are not on a regular day school register is added to adjusted ADA in calculating TAPU and TWPU beginning in school year 1984-85. For students 21 years of age and older, refer to the definition of Employment Preparation Education Aid.

Combined Adjusted Average Daily Membership (CAADM): This pupil count consists of the average number of students receiving their educational program at district expense. It is the sum of: students enrolled in district programs (half-day kindergarten pupil weighted at 0.5); handicapped pupils educated in BOCES full-time; handicapped pupils educated in nonpublic schools including the State schools at Rome and Batavia; equivalent attendance; and prekindergarten enrollment weighted at 0.5. Since 1990-91, it includes resident students attending another public school.

Contiguous SMSAs: Contain two adjacent SMSAs (See Standard Metropolitan Statistical Areas and Appendix C).

Debt Service: Debt Service is a combination of principal and interest on approved building projects, transportation issues and other debt instruments, both short- and long-term.

Deciles: Deciles are composed of 10 percent of the major school districts in New York State or 69 school districts except for deciles 2 and 5 which contain 70 districts each. The deciles exclude New York City. For example, decile 1 would contain the lowest 70 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

Employment Preparation Education (EPE) Aid: Pupils 21 years of age and older who have not received a high school diploma or a high school equivalency diploma and attend employment education programs leading to a high school diploma or high school equivalency are eligible for aid under

Employment Preparation Education (EPE). Aid is provided on a current year basis and is calculated based on the statewide average per pupil expenditure and a full value aid ratio.

Enrollment/Enrolled Pupils: The total number of students entered on the roll as of the date in the fall on which data for the Basic Educational Data System are collected for the current year, including equivalent attendance and students attending full time programs for the disabled in BOCES or nonpublic schools. In addition, prekindergarten and half-day kindergarten enrollment is weighted at 0.5.

Evening School ADA: Evening School ADA was the ADA generated by half-day equivalent attendance in an approved program during the evening hours in school years prior to 1984-85 by individuals who were sixteen years of age or older. Such programs were approved by the Commissioner and lead to a high school diploma or its equivalent. The additional weighting for evening school pupils of .50 was in effect through 1984-85. (See the Average Daily Attendance definition above for attendance not on a regular day school register.)

Federal Aid: All revenues received from the Federal Government directly or through the State Education Department in the Special Aid Fund and includes Job Training Partnership Act (JTPA) and other federal revenues received in the General Fund.

Full Valuation of Taxable Real Property (FV): Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls. Data obtained from the NYS Division of Equalization and Assessment, through the Office of the State Comptroller.

Instructional Expenditures (IE): The calculation of IE, defined in subdivision 11-a of Section 3602 of Education Law and enumerated in Commissioner's Regulations 175.39 (revised 9/92), requires the summation of school district expenses which are identified in the Commissioner's Regulations as instructional plus a prorated share of fringe benefit expenses. Examples of the expenses included are: teachers' salaries, other instructional salaries, fringe benefits related to instruction, tuition expenditures, Special Aid Fund instructional expenditures, and other expenditures related to instruction, including BOCES instructional expenditures.

Local Tax and Other Revenues: Tax revenues are described below. Other revenues are any local funds other than real property taxes or non-property taxes such as a sales tax or utility tax; they may include interest income, fees, tuition, etc. For 1990-91, Local Tax and Other Revenues were distributed in the following manner: property and non-property taxes, 91.9 percent; tuition, 0.7 percent; and, other, 7.4 percent.

Major School Districts: Major School Districts are school districts having eight or more teachers, exclusive of institutional (special act) school districts.

Minor School Districts: Minor School Districts are school districts with fewer than eight teachers, including those districts contracting 100 percent with other districts for the education of all their students, and institutional (special act) districts.

Net State Aid: For the decile and contiguous SMSA tables, 1990-91 Net State Aid is the State aid computed for districts pursuant to State Education Law (principally Sections 3602, 1950, 701, 711, and 751) and to related portions of unconsolidated law less the amount of State aid withheld due to deficit reduction and restructuring of TRS and ERS payments.

Pupils with Handicapping Conditions: Pupils resident of the district and attending special class in public schools and BOCES with weightings assigned as follows: pupils attending special class 60 percent of the school day at 1.7 additional; pupils in special class 20 percent per week at .9 additional; and pupils in special class two periods per week at .13 additional. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

Pupils with Special Educational Needs (PSEN): The ADA of Pupils with Special Educational Needs is determined by multiplying the composite percentage of pupils scoring below minimum competence on the third and sixth grade reading and mathematics Pupil Evaluation Program tests by the district's combined adjusted ADA to produce the number of pupils for weighting. Prior to 1978-79, the average was based on the 1971 and 1972 sixth grade reading and mathematics tests. From 1978-79 through 1983-84, the average was based on the 1974 and 1975 third and sixth grade reading and mathematics tests. Beginning in school year 1984-85, the average was based on tests administered in 1977, 1978, 1979 and 1980. Beginning in school year 1986-87, the average was based on tests administered in the Spring of 1983 and 1984. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 pupil units.

Resident Weighted Average Daily Attendance (RWADA): RWADA is calculated by subtracting the WADA of nonresident pupils attending public school in the district from the district's WADA and adding the WADA of pupils resident in the district but attending full time a school operated by a Board of Cooperative Educational Services or a county vocational education and extension board, or another public school district.

Secondary School Pupil Weighting: Secondary school ADA not otherwise weighted are eligible for an additional weight of .25. Secondary PSEN ADA (pupils with special educational needs) are eligible for an additional weight of .15 beginning in 1978-79 and a weighting of .25 beginning in 1980-81. Beginning in school year 1988-89 (aid year), Big Five occupational education pupils are no longer excluded from the additional .25 weighting for secondary.

Small City Districts: Small Cities School Districts are fiscally independent school districts located entirely or mainly within a city which had a population of less than 125,000. Prior to 1986-87 these districts had tax limits of 1.25 percent, 1.50 percent, 1.75 percent, or 2.00 percent of the five-year average Full Value. A Constitutional Amendment enacted in 1985 eliminated, as of the 1986-87 school year, the tax limits for school districts in cities with less than 125,000 population.

Special Aid Fund: Since 1974-75, the total expenditures in this fund are for the majority of a school district's Federal funds for specific programs. Beginning with the 1987-88 school year, it also includes certain State aid programs such as IPP and Categorical Reading.

Standard Metropolitan Statistical Area (SMSA): A SMSA has one or more central counties containing the area's main population concentration: an urbanized area with at least 50,000 inhabitants. An SMSA may also include outlying counties which have close economic and social relationships with the central counties. The outlying counties must have a specified level of commuting to the central counties and must also meet certain standards regarding metropolitan character, such as population density, urban population and population growth. The SMSA's are designated and defined by the federal government's Office of Management and Budget. (Material obtained from Number of Inhabitants, United States Summary, U.S. Dept. of Commerce, Bureau of the Census, June 1983 page A-4.)

Summer School ADA: Summer School ADA is the ADA of pupils attending approved programs of instruction operated by the district during the months of July and August of the base year in accordance with the Commissioner's Regulations. The summer school weighting is .12.

Tax Rate: The tax revenue or local tax and other revenue divided by the full valuation of real property, expressed as a rate per $1,000 of full valuation.

Tax Revenues: Local revenues raised by taxation for school purposes, including property and non-property tax revenues. For the Big 5 City School Districts in the decile and contiguous SMSA tables, and for New York City in general, tax revenue is Total General Fund Expense minus non-tax revenues.

Total Aidable Pupil Units (TAPU): Total Aidable Pupil Units (TAPU) is the measure on which formula aid is computed. It includes combined adjusted Average Daily Attendance (weighted for half-day kindergarten), weighted pupils with special educational needs, weighted summer school pupils, dual enrollment pupils, and additional pupils weighted for secondary school. Aidable evening school pupils were included in TAPU through the 1984-85 school year.

Total Aidable Pupil Units for Expense: Total Aidable Pupil Units for Expense (TAPU for Expense) is used to compute the approved operating expense per pupil. This is the same definition as TAPU except it includes weightings for pupils with handicapping conditions.

Total General and Special Aid Fund Expenditures (Total Expenditures): These are the expenditures and transfers for the total school program from a district's Total General, Debt Service, and Special Aid Funds. For 1990-91, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings was excluded.

Total Personal Income: The adjusted gross personal income, including results from the income verification process, as reported by the Department of Taxation and Finance.

Total State Aid: The sum total of all State aid paid to school districts pursuant to State Education Law, principally Sections 3602, 1950, 701, 711, and 751, and to related portions of the unconsolidated laws and reported on the Annual Financial Report (ST-3) by school districts. For 1990-91, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings was included.

Total Wealth Pupil Units (TWPU): Total Wealth Pupil Units (TWPU) are based upon the adjusted average daily attendance of pupils resident in the district plus weightings for pupils with special educational needs, pupils with handicapping conditions and secondary school pupils.

Wealth: School district wealth is determined by Full Value and/or Income/TWPU. Relative wealth can be calculated by dividing district Full Value per TWPU by the State average and Income per TWPU by the State average. Wealth for computing Building, BOCES, Hardware and Vocation Education Equipment Aids is based on Full Value per RWADA.

Weighted Average Daily Attendance: Weighted Average Daily Attendance (WADA) is determined by applying the following weightings to the average daily attendance: half-day kindergarten, .50; full day kindergarten and grades one through six, 1.00; grades seven through twelve, 1.25. Beginning with 1988-89 data, the selection of best attendance periods (4 of 8, or 5 of 10) was eliminated.

APPENDIX A

HISTORIC CHANGES IN PUPIL UNITS

Pupil Units to Determine Expenditures Per Pupil: Pupil units used to compute expenditures per pupil have changed over the last decade.

Use of WADA Prior to 1974-75: Prior to school year 1974-75 expenditure per pupil was based on Weighted Average Daily Attendance (WADA) computed using full-time attendance in the best 4 of 8 or 5 of 10 attendance periods with half-day kindergarten weighted at .5 and secondary pupils at an additional .25.

TAPU Definitions from 1974-75 Through 1979-80: From 1974-75 to 1977-78, the pupil count was Total Aidable Pupil Units (TAPU) based on full year attendance plus half-day kindergarten weighted at .5; pupils with special educational needs (PSEN) at an additional .25; summer school pupils at an additional .12; evening school at an additional .50; pupils with handicapping conditions weighted at an additional 1.0; and secondary pupils not weighted as PSEN or handicapped pupils at an additional .25. Pupils with special educational needs are determined based on third and sixth grade math and reading PEP tests. (See Glossary for year of test.)

In school years 1978-79 and 1979-80, pupil counts were based on TAPU except secondary school PSEN pupils which had not previously received the secondary weighting including the PSEN, received an additional .15 secondary weighting. The PSEN weightings were based on 1974 and 1975 third and sixth grade math and reading PEP tests.

The 1980-81 school year was the first year of the new and separate formula for providing State aid for pupils with handicapping conditions. Therefore, TAPU for payment of operating aid in school year 1980-81 did not contain a weighting for pupils with handicapping conditions while the newly defined TAPU for Expense equaled TAPU plus the new handicapped weightings. Secondary school PSEN pupils received the PSEN weighting plus an additional .25 for secondary attendance.

Beginning in school year 1988-89, TAPU for payment was computed with occupational education pupils in Big 5 city school districts eligible for .25 secondary weighting.

TAPU For Expense: Used since 1980-81 for measuring expense per pupil, a district's TAPU for Expense equals the sum of TAPU for payment of operating aid (which includes additional weightings as follows: PSEN at .25; secondary at .25; evening school at .5; summer school at .12); plus weighted pupils with handicapping conditions (60% of the day, an additional 1.7; 20% of the week, an additional .9; 2 periods per week, an additional .13). TAPU for Expense is a one year pupil count even though TAPU for payment of operating aid may be a two-year average. For aid payable in 1984-85, TAPU and TAPU for Expense were computed based on PSEN weightings for third and sixth grade reading and mathematics PEP tests in the years 1977 through 1980.

For the 1984-85 school year, the additional .5 evening school weighting was applied to evening school pupils counted as contact hours/1,000. Thereafter, the evening school weighting was eliminated. Beginning with the 1984-85 school year, pupils under age 21 who were not on a regular day school register were counted as secondary pupils in the computation of ADA, based on contact hours/1,000. The contact hours of individuals 21 years old and over attending programs leading to a high school diploma or equivalency diploma would be aided based on the new Employment Preparation Education Aid.

Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

PSEN weightings for school year 1986-87 and 1987-88 were based on third and sixth grade reading and mathematics PEP Test scores, averaged for the years 1982-83 and 1983-84. These scores were used to determine weightings to be included in TAPU and TAPU for Expense. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 additional pupil units.

Pupil Units to Compute District Wealth Per Pupil: The pupil units used to compute school district wealth prior to school year 1978-79 were based on Resident Weighted Average Daily Attendance (RWADA) computed based on the best 4 of 8 or 5 of 10 attendance periods of the district. Beginning with the 1990-91 aid year (1988-89 attendance), all attendance periods are used. This pupil count is based upon resident pupils with half-day kindergarten pupils weighted at .5 and secondary pupils weighted at 1.25. The difference between RWADA and WADA is: RWADA is resident pupils attending public school and WADA is based on attendance of resident and nonresident pupils. RWADA continues to be used to calculate Building, Hardware, Vocational Educational Equipment and BOCES Aids.

In 1978-79, the pupil units used to compute wealth were Resident Total Aidable Pupil Units (RTAPU). This computation was like TAPU except that it was adjusted for residency by adding the full-time equivalent attendance of pupils residing in the district and attending other public schools, and subtracting such attendance for non resident pupils attending district schools. Pupil weightings included were as follows: half-day kindergarten at .5; secondary at .25; PSEN at .25; handicapped at 1.00; and, PSEN secondary at .15. The PSEN weightings were based on third and sixth grade reading and mathematics PEP test score averages for 1974-75 and 1975-76.

In school year 1979-80, the RTAPU was changed to Total Wealth Pupil Units (TWPU) by using the best 7 of 8 or 9 of 10 attendance periods. Pupil weightings used in calculating RTAPU were continued in the calculation of TWPU.

In school year 1980-81, TWPU was adjusted by changing the PSEN secondary weighting to .25. Beginning with school year 1981-82, TWPU was further changed by adjusting the weighting for pupils with handicapping conditions based on time in special class as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional .9; and, two periods per week, an additional .13. Pupils with handicapping conditions attending private schools were included and weighted at an additional 1.7. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

Beginning with school year 1984-85, PSEN weightings were based on third and sixth grade reading and mathematics PEP test scores averaged for the years 1977 through 1980. The definition of TWPU was also changed to include the equivalent secondary attendance of students under age 21 who are not on a regular day school register.

Beginning with the 1985-86 school year, TWPU was based on full year attendance.

For the 1986-87 and 1987-88 school years, PSEN weightings were based on third and sixth grade reading and mathematics PEP test scores, averaged for Spring 1983 and Spring 1984. These scores were used to determine weightings to be included in TWPU.

Beginning with the 1988-89 school year, PSEN weightings are based on third and sixth grade reading and mathematics PEP test scores, averaged for Spring 1985 and Spring 1986. These scores are used to determine weightings to be included in TWPU. Beginning with the 1988-89 school year, Big Five Occupational Education pupils are duplicated for secondary weighting.

APPENDIX B

STATE AID PAYMENTS COMPARED TO TOTAL EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS 1940–41 TO 1971–72

School Year	Total State Aid Payments*	Total Expenditures	Percent From State Aid
1971–72	$2,373,770,523	$5,571,103,406	42.6 %
1970–71	2,325,327,909	5,253,769,955	44.3
1969–70	2,047,705,263	4,549,830,449	45.0
1968–69	1,997,898,769	4,155,247,592	48.1
1967–68	1,638,346,054 **	3,622,486,588	45.2
1966–67	1,461,332,593	3,285,027,751	44.5
1965–66	1,272,117,831	2,799,355,786	45.4
1964–65	1,078,501,941	2,538,791,834	42.5
1963–64	1,016,065,918	2,333,788,895	43.5
1962–63	953,579,515	2,146,273,214	44.4
1961–62	800,834,961	1,915,199,813	41.8
1960–61	747,807,022	1,750,175,348	42.7
1959–60	639,233,653	1,596,411,569	40.0
1958–59	593,554,985	1,459,752,597	40.7
1957–58	514,202,929	1,328,651,873	38.7
1956–57	464,965,442	1,187,779,753	39.1
1955–56	374,038,629	1,031,370,877	36.3
1954–55	342,111,458	925,362,728	37.0
1953–54	300,616,864	821,271,032	36.6
1952–53	283,792,717	754,721,654	37.6
1951–52	271,893,281	686,883,519	39.6
1950–51	249,978,815	616,183,761	40.6
1949–50	239,305,992	563,376,271	42.5
1948–49	180,313,480	528,719,498	34.1
1947–48	154,718,759	477,887,493	32.4
1946–47	137,329,874	425,614,877	32.3
1945–46	120,916,352	378,143,894	32.0
1944–45	110,877,648	352,480,890	31.5
1943–44	111,813,743	347,016,624	32.2
1942–43	117,769,828	348,833,575	33.8
1941–42	118,765,954	356,183,375	33.3
1940–41	121,563,209	357,923,285	34.0

* Includes aid to New York City on a five-borough basis since 1968-69.

** Includes an additional one-half year's payment of $51,857,477 to New York City for aid on a five-borough basis.

NOTE: Expenditures made from the Federal Aid fund are included in total expenditures from 1965-66 to 1973-74. State aid figures revised to exclude School Lunch and Breakfast aid since 1964-65 when the School Lunch expenditures and revenues were established as a separate fund.

SOURCE: Table 1, "State Aid to New York State School Districts, 1965-66," January 1967. School years 1963-64 through 1966-67 have been updated, and school years since 1966-67 have been added.

APPENDIX C

COUNTIES BY CONTIGUOUS STANDARD METROPOLITAN STATISTICAL AREAS (SMSAs)

A district was classified as belonging to a specific SMSA grouping based on the county in which its central office is located. Counties assigned to each regional grouping are shown below.

Albany-Glens Falls

Albany
Greene
Montgomery
Rensselaer
Saratoga
Schenectady
Warren
Washington

Binghamton-Elmira

Broome
Chemung
Tioga

Poughkeepsie-Newburgh

Dutchess
Orange

Buffalo-Rochester

Erie
Livingston
Monroe
Niagara
Ontario
Orleans
Wayne

Long Island-NYC Metro

New York City
Nassau
Putnam
Rockland
Suffolk
Westchester

Utica-Rome-Syracuse

Herkimer
Madison
Oneida
Onondaga
Oswego

Non-SMSA

Allegany
Cattaraugus
Cayuga
Chautauqua
Chenango
Clinton
Columbia
Cortland
Delaware
Essex
Franklin
Fulton
Genesee
Hamilton
Jefferson
Lewis
Otsego
St. Lawrence
Schoharie
Schuyler
Seneca
Steuben
Sullivan
Tompkins
Ulster
Wyoming
Yates

APPENDIX D
DISTRICT TYPE GROUPINGS

One of the aggregation groupings used in this report was District Type. The combined district types were: New York City, Other Big 4 Cities, Small Cities (Upstate and Downstate), Suburbs (Upstate and Downstate), and Rural. Districts were classified as belonging to a specific type, as shown below.

Downstate Small Cities

Glen Cove
Long Beach
Mount Vernon
New Rochelle
Peekskill
Rye
White Plains

Downstate Suburbs
(Non City districts in the Counties of:)

Nassau
Putnam
Rockland
Suffolk
Westchester

Big Five Cities

Buffalo
Rochester
Syracuse
Yonkers
New York City

Upstate Suburbs
(Non City districts in the Counties of:)

Albany
Broome
Chemung
Dutchess
Erie
Greene
Herkimer
Livingston
Madison
Monroe
Montgomery
Niagara
Oneida
Onondaga
Ontario
Orange
Orleans
Oswego
Rensselaer
Saratoga
Schenectady
Tioga
Warren
Washington
Wayne

Rural
(Non City districts in the Counties of:)

Allegany
Cattaraugus
Cayuga
Chautauqua
Chenango
Clinton
Columbia
Cortland
Delaware
Essex
Franklin
Fulton
Genesee
Hamilton
Jefferson
Lewis
Otsego
St. Lawrence
Schoharie
Schuyler
Seneca
Steuben
Sullivan
Tompkins
Ulster
Wyoming
Yates

Upstate Small Cities

Albany
Cohoes
Watervliet
Binghamton
Olean
Salamanca
Auburn
Dunkirk
Jamestown
Elmira
Norwich
Plattsburgh
Hudson
Cortland
Beacon
Poughkeepsie
Lackawanna
Tonawanda
Gloversville
Johnstown
Batavia
Little Falls
Watertown
Oneida
Amsterdam
Lockport
Niagara Falls
N. Tonawanda
Rome
Sherrill
Utica
Canandaigua
Geneva
Middletown
Newburgh
Port Jervis
Fulton
Oswego
Oneonta
Rensselaer
Troy
Ogdensburg
Mechanicville
Saratoga Springs
Schenectady
Corning
Hornell
Ithaca
Kingston
Glens Falls

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